

103^D CONGRESS
2^D SESSION

H. R. 3915

To prevent States from taxing Federal military retirement annuities while not taxing State retirement annuities on the basis of whether there are employee contributions for such annuities.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 24, 1994

Mr. TORKILDSEN (for himself, Mr. BLUTE, and Mr. STUDDS) introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To prevent States from taxing Federal military retirement annuities while not taxing State retirement annuities on the basis of whether there are employee contributions for such annuities.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. LIMITATION ON FEDERAL CONSENT TO TAX**
4 **MILITARY RETIREMENT ANNUITIES.**

5 (a) IN GENERAL.—Section 111 of title 4, United
6 States Code, is amended by inserting before the period
7 “or, in the case of retired or retainer pay payable by rea-
8 son of service in the uniformed services (as defined in sec-

1 tion 101 of title 10), whether there are employee contribu-
2 tions toward such pay”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 subsection (a) shall apply to taxable years beginning after
5 January 1, 1994.

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